

ORDINANCE NO. 86-02

AN ORDINANCE IMPOSING A COUNTY WHEEL TAX AND
PROVIDING FOR THE ADMINISTRATION AND COLLECTION
THEREOF

WHEREAS, pursuant to SDCL, Chapter 32-5A, Brookings
County has the authority to impose a wheel tax on all motor
vehicles, as defined in SDCL 32-3-1, registered in the County;
and

WHEREAS, it appears that the County as well as
the Municipalities and Townships located within the County
will need additional funds for highway and bridge maintenance
and construction; and

WHEREAS, it appears that the most equitable manner
to raise such funds is through a wheel tax; and

WHEREAS, the Board of County Commissioners of Brookings
County, South Dakota, deems it necessary, for the purpose
of promoting the health, safety and general welfare of the
County, to impose a wheel tax on all vehicles registered
in the County;

THEREFORE BE IT ORDAINED BY BROOKINGS COUNTY that
a county wheel tax is hereby imposed upon all motor vehicles
as defined by SDCL 32-3-1 registered in the County at the
rate of Two and no/100ths (\$ 2.00) Dollars per vehicle wheel.
Such wheel tax shall be the same for all types of motor vehicles
and the total wheel tax shall not exceed Eight and no/100ths
(\$ 8.00) Dollars, per vehicle. Such wheel tax shall be administered
and collected by the County, and the proceeds from such wheel
tax shall be retained by the County, deposited in a special
highway fund, and the revenue shall be used only for highway
and bridge maintenance and construction. The Board of County
Commissioners shall, by resolution, establish a means of
distributing the revenue generated by such wheel tax among
the county and the municipalities and townships located within
the County. This Ordinance shall become effective January
1, 1987.

Adopted this 12th day of August, 1986.

First Reading: August 5th 1986

Second Reading: August 12th 1986

Passed and Approved:

Richard B. Neptel
Chairman, Brookings County
Board of County Commissioners

ATTEST:

Arvin Schultz
Brookings County Auditor



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Richard B. Neget
Chairman, Brookings County
Board of County Commissioners

ATTEST:

Ann Schmitt
Brookings County Auditor

